
STATE OF INDIANA

DEPARTMENT OF LOCAL GOVERNMENT FINANCE



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Assessment Progress Introduction

On-time property tax billing is a culmination of a year's worth of work of locally elected officials. The process can be separated into two stages: Assessment-to-Budget and Budget-to-Tax billing. Because these two stages are closely tied, delays in any of the steps in these two stages can have an affect on the timing of property tax bills.

The first step in on-time billing is timely completion of the assessment process, also known as trending, a function of the office of the county assessor. Once the county assessor has completed trending, a report called a "ratio study" is submitted to the state for review and approval. Once the ratio study is approved, the assessor submits the gross assessed values to the county auditor, who then applies deductions and exemptions to determine the final net assessed values of properties. This information is then used to determine tax rates, which translate in tax bills for property tax payers.

The following five reports contain information provided by the county to show their progress in completing the 2007-pay-2008 assessment process.

The first two separate reports are of the Real Property and Personal Property status in a particular county. They show detailed synopsis of progress made, problems or delays encountered, and goals set by the county assessor. Information provided in these reports has been taken from correspondence and conversations with county officials.

The third report is of the status for the county's seven "Data Submissions." While some datasets show a significant "Number of Days Late," there are many factors which cause delays in submission of data that are outside a county official's control. These factors include but are not limited to: prior administration's delays, computer program glitches/problems, delays in receiving required information from other locally elected officials, vendor delays and legislative changes.

The last two reports are charts showing the progress of the county as updated by the county assessor. These visual aids illustrate the timeline of the "year in the life of a county assessor" and show where the county assessor falls in their steps toward on-time tax billing. The summary version shows only the key steps required for completion before their values are submitted to the county auditor. The detailed version shows each of the specific steps and the very detailed processes involved in arriving at a county's final gross assessed values.

Because each report is very technical in nature, please feel free to visit our website at www.in.gov/dlgf/2339.htm for a glossary of terms used.

Marion County Data Status on Assessment Year 2007 Pay 2008 Data Submissions

ABSTRACT

Office - Auditor

2007

Date Data Due

3/15 of the Pay Year

Date Loaded

Number of Days Late

48

Compliance Status

BUDGETORDER

Office - Auditor

2007

Date Data Due

2/15 of the Pay Year

Date Loaded

Number of Days Late

77

Compliance Status

PARCEL

Office - Assessor

2007

Date Data Due

10/1 of the Assessment Year

Date Loaded

Number of Days Late

214

Compliance Status

No data

PERSPROP

Office - Assessor

2007

Date Data Due

10/1 of the Assessment Year

Date Loaded

Number of Days Late

214

Compliance Status

No data

RATIOSTUDY

Office - Assessor

2007

Date Data Due

6/1 of the Assessment Year

Date Loaded

Number of Days Late

336

Compliance Status

Note: Number of Days Late refers to the most recent submission with Compliance Status noted.

Note to County Official: If you disagree with these dates, please submit a written explanation with supporting documentation to data@dlgf.in.gov.

Marion County Data Status on Assessment Year 2007 Pay 2008 Data Submissions

SALEDISC

Office - Assessor

2007

<i>Date Data Due</i>	3/1 of the Pay Year
<i>Date Loaded</i>	3/4/2008
<i>Number of Days Late</i>	4
<i>Compliance Status</i>	r-nr

TAXDATA

Office - Auditor

2007

<i>Date Data Due</i>	3/1 of the Pay Year
<i>Date Loaded</i>	
<i>Number of Days Late</i>	62
<i>Compliance Status</i>	No data

Note: Number of Days Late refers to the most recent submission with Compliance Status noted.

Note to County Official: If you disagree with these dates, please submit a written explanation with supporting documentation to data@dlgf.in.gov.

Marion County Status on 2007 Pay 2008 Assessments

(Per correspondence with County Officials)

Dataset: 2008 Assessor Real Property

Compliance Status: No data

County Official Responsible: Greg Bowes

Date Took Office: 1/1/2007

Level of Certification received by or before November 2007: Level II

Workplan Submitted: 12/18/2007

Workplan Detail Requested by DLGF: 12/21/2007

Workplan Detail Submitted: 12/27/2007

2007 Pay 2008 Ratio Study Received:

Workbook Values:

Ratio Study Approved:

Estimated Date for Completion:

6p7 Reassessment- 2/1/2008; 7p8 Ratio Study- 6/1/08; 7p8 Real Property Data- 7/15/08

What Work for Dataset has been Accomplished?

implementation of assessment component of new system - January 2008

Roll to Auditor?

Date for Splits and Combinations Entered? majority up to date

2007 Pay 2008 New Construction Entered? majority up to date

Date for completed 2007 Sales Disclosures entered? 3/1/2008

Date for Neighborhood Analysis? completed

Date for Sales Analysis? 2005 sales expected to be completed & compliant Jan/2008

Date for Land Valuation? completed

Date for Improvement Valuation - Cost Approach: will update cost tables upon 6p7 reassessment completion

Date for Improvement Valuation - Income Approach:

Date for Improvement Valuation - Sales Approach:

Current Vendor: 6p7 Reassessment - Manatron; 7p8 - In House

Vendor Contract Must Meet Statutory Deadlines? 6p7 Reassessment- requires Order deadline met; new computer system required to meet deadlines

Pay Vendor When Deadline Met or Monthly?

Warned Vendor for Failure to Meet Deadline?

Vendor Contract for 2008 Pay 2009?

2008 Pay 2009 Vendor:

Marion County Status on 2007 Pay 2008 Assessments

(Per correspondence with County Officials)

Dataset: 2008 Assessor Real Property

Compliance Status: No data

Township Actions that Delayed County Duties:

none at this time

How are Township Actions Being Resolved?

Each Twp Assessor has the DLGF Assessor's Operations Manual. 4 employees hired to direct 6p7 reassessment will assist Townships to meet deadlines once reassessment is completed.

Other County Action/Documentation of Efforts:

Reassessment of 6p7 (due 2/1/08) caused delays on 7p8 data. Expect to send reconciliation bills 4/2008. Once 6p7 is approved, 7p8 will be finalized. New computer system being implemented, much better than previous decades-old system, should make compliance easier. Testing/training completed in 1/2008, assessment portion of system should be up and running for 7p8 trending/ratio studies. County Assessor took over reviewing sales disclosures 7/2007 prior to filing. Contract with Income Works for assistance with Income Approach. Required electronically submitted 2007 sales disclosures & will help in completion; relationship with MIBOR will help also. Many Twps now taking digital photographs of improvements.

Marion County Status on 2007 Pay 2008 Assessments

(Per correspondence with County Officials)

Dataset: 2008 Personal Property

Compliance Status: No data

County Official Responsible: Greg Bowes

Date Took Office: 1/1/2007

Level of Certification received by or before November 2007: Level II

Estimated Date for Completion:

2/15/2007

What Work for Dataset has been Accomplished?

working on entering 7p8 data

Roll to Auditor?

Date for 2008 Mobile Home Valuation:

Current Vendor:

Vendor Contract Must Meet Statutory Deadlines?

Pay Vendor When Deadline Met or Monthly?

Warned Vendor for Failure to Meet Deadline?

Vendor Contract for 2008 Pay 2009?

2008 Pay 2009 Vendor:

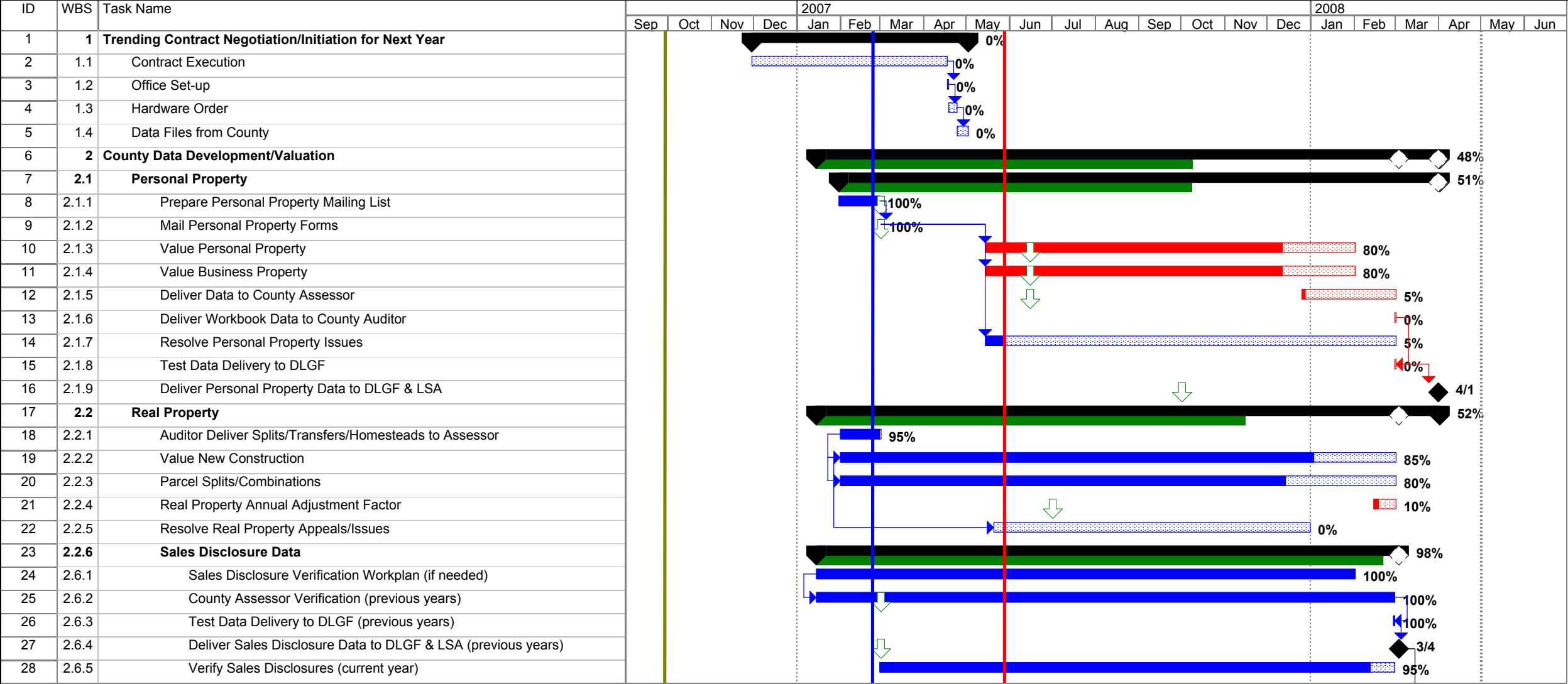
Township Actions that Delayed County Duties:

How are Township Actions Being Resolved?

Other County Action/Documentation of Efforts:

new property system allows for completed data entry to immediately be submitted. Returns for prior years will then be entered once 7p8 is completed, starting with 6p7 and working backwards. Each year is expected to take approximately 1 month to complete

[illegible]



Project: Marion County Trending.mpp
Date: Thu 5/1/08

Critical

Critical Revise/Resubmit

Critical Progress

Task

Revise/Resubmit

Task Progress

Baseline

Baseline Revise/Resubmit

Baseline Milestone

Milestone

Summary Progress

Summary

Project Summary

External Tasks

External Milestone

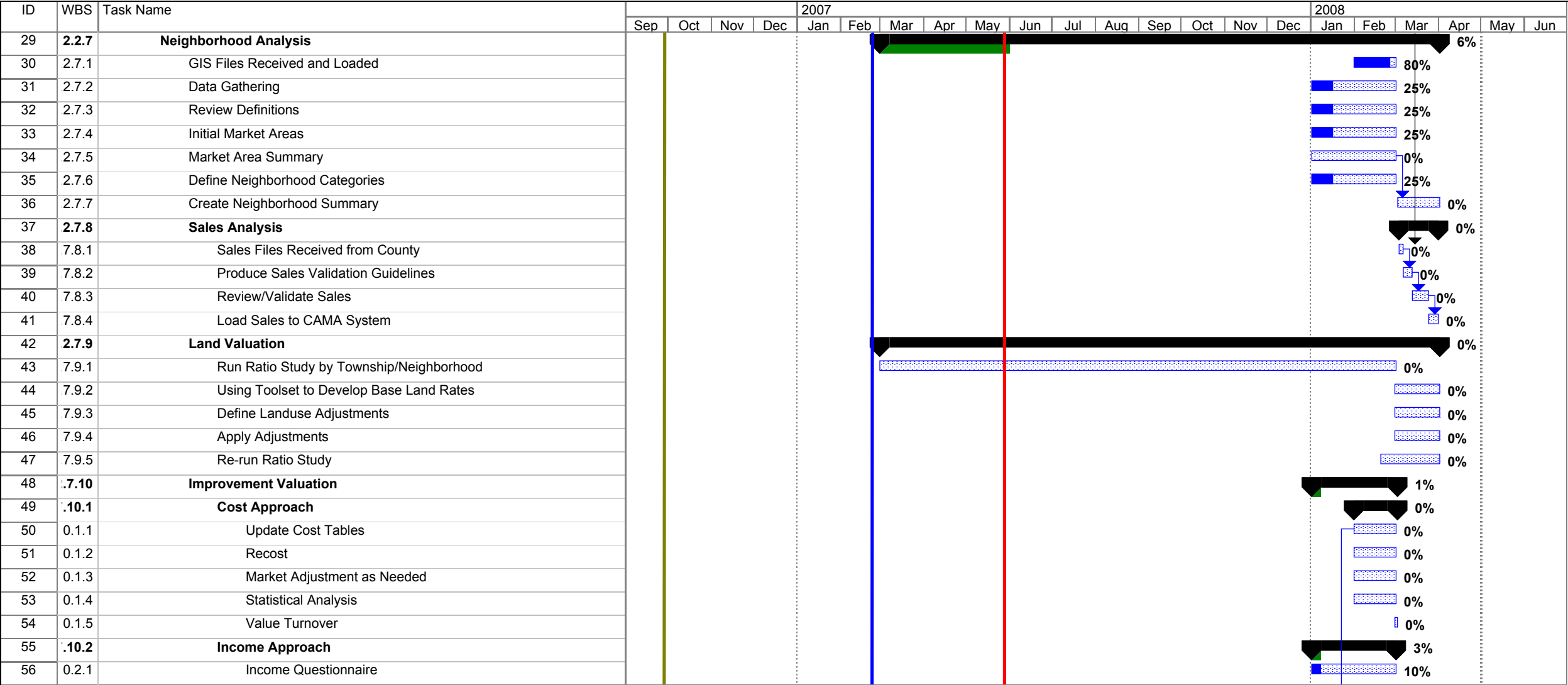
Deadline

Real/Personal Data Due

Sales Data Due

Ratio Study Due

Note: Revise/Resubmit denotes data exchange between County and/or State



Project: Marion County Trending.mpp
Date: Thu 5/1/08

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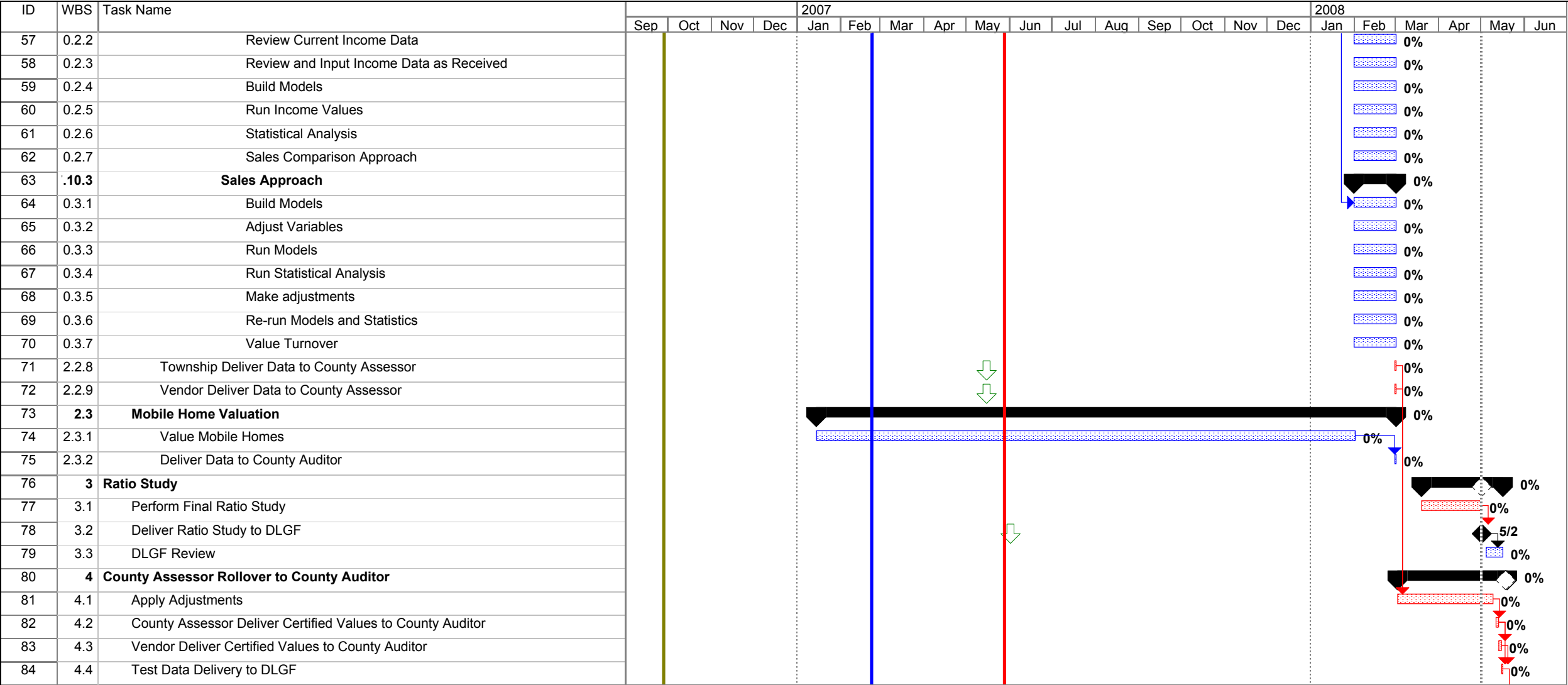
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Project: Marion County Trending.mpp
Date: Thu 5/1/08

Critical

Critical Revise/Resubmit

Critical Progress

Task

Revise/Resubmit

Task Progress

Baseline

Baseline Revise/Resubmit

Baseline Milestone

Milestone

Summary Progress

Summary

Project Summary

External Tasks

External Milestone

Deadline

Real/Personal Data Due

Sales Data Due

Ratio Study Due

Note: Revise/Resubmit denotes data exchange between County and/or State

ID	WBS	Task Name					2007												2008					
			Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
85	4.5	Deliver Real Property Data to DLGF & LSA																						

Project: Marion County Trending.mpp Date: Thu 5/1/08	Critical	<div></div>	Task Progress	<div></div>	Summary Progress	<div></div>	Deadline	<div></div>
	Critical Revise/Resubmit	<div></div>	Baseline	<div></div>	Summary	<div></div>	Real/Personal Data Due	<div></div>
	Critical Progress	<div></div>	Baseline Revise/Resubmit	<div></div>	Project Summary	<div></div>	Sales Data Due	<div></div>
	Task	<div></div>	Baseline Milestone	<div></div>	External Tasks	<div></div>	Ratio Study Due	<div></div>
	Revise/Resubmit	<div></div>	Milestone	<div></div>	External Milestone	<div></div>		

Note: Revise/Resubmit denotes data exchange between County and/or State